

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>ORANGE CITY</div> <div>CITY OF ORANGE CITY, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16208401100000</div> <div>City of Orange City</div> <div>125 Central Avenue SE</div> <div>Orange City, IA 51041</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		2,663,371		2,663,371	2,644,962
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		2,663,371		2,663,371	2,644,962
Delinquent property taxes		0		0	
TIF revenues		723,596		723,596	870,000
Other city taxes		792,255	0	792,255	811,705
Licenses and permits		6,326	0	6,326	5,100
Use of money and property		8,935	192,720	201,655	141,550
Intergovernmental		1,487,447	0	1,487,447	1,310,665
Charges for fees and service		679,390	58,543,471	59,222,861	57,738,750
Special assessments		2,989	0	2,989	
Miscellaneous		281,006	0	281,006	804,000
Other financing sources		2,046,895	0	2,046,895	2,291,500
Total revenues and other sources		8,692,210	58,736,191	67,428,401	66,618,232
Expenditures and Other Financing Uses					
Public safety		864,188	0	864,188	888,207
Public works		990,558	0	990,558	1,026,623
Health and social services		0	0	0	
Culture and recreation		1,578,372	0	1,578,372	1,501,861
Community and economic development		257,568	0	257,568	84,117
General government		613,733	0	613,733	891,604
Debt service		1,826,301	0	1,826,301	2,026,275
Capital projects		2,302,188	0	2,302,188	3,441,500
Total governmental activities expenditures		8,432,908	0	8,432,908	9,860,187
Business type activities		0	54,241,547	54,241,547	54,715,368
Total ALL expenditures		8,432,908	54,241,547	62,674,455	64,575,555
Other financing uses, including transfers out		760,000	451,895	1,211,895	0
Total ALL expenditures/And other financing uses		9,192,908	54,693,442	63,886,350	64,575,555
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-500,698	4,042,749	3,542,051	2,042,677
Beginning fund balance July 1, 2014		2,513,043	45,247,436	47,760,479	58,928,111
Ending fund balance June 30, 2015		2,012,345	49,290,185	51,302,530	60,970,788
<div>Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 12,220,000	Other long-term debt		\$ 0
Revenue debt		\$ 6,925,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 16,635,428
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			12/3/15	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Kent Anderson		→	712	707-4885	
Signature of Mayor or other City official (Name and Title)				Date signed	
				12/1/2015	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF ORANGE CITY						<div><input checked="" type="checkbox"/> GAAP</div> <div><input type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
1	Section A - TAXES											1				
2	Taxes levied on property	1,364,487			1,298,884			2,663,371			2,663,371	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	1,364,487	0		1,298,884	0		2,663,371		T01	2,663,371	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	1,364,487	0		1,298,884	0	0	2,663,371			2,663,371	6				
7	TIF revenues			723,596				723,596		T01	723,596	7				
	Other city taxes															
8	Utility tax replacement excise taxes							0		T15	0	8				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax							0		T19	0	12				
13	Hotel/motel tax	62,676						62,676		T19	62,676	13				
14	Other local option taxes	729,579						729,579		T09	729,579	14				
15	TOTAL OTHER CITY TAXES	792,255	0	0	0	0	0	792,255	0		792,255	15				
16	Section B - LICENSES AND PERMITS	6,326						6,326		T29	6,326	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	3,532		4,615	788			8,935	192,720	U20	201,655	18				
19	Rents and royalties							0		U40	0	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	3,532	0	4,615	788	0	0	8,935	192,720		201,655	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants			333,750				333,750		B89	333,750	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	0	0	333,750	0	0	0	333,750	0		333,750	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF ORANGE CITY						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		639,458					639,458		C46	639,458	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	129,533				213,162		342,695		C89	342,695	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim			12,554	5,134			17,688		C89	17,688	54				
55	FEMA Monies	876						876			876	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	130,409	639,458	12,554	5,134	213,162	0	1,000,717	0		1,000,717	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service	42,896						42,896		D89	42,896	64				
65	Township contributions	16,332						16,332		D89	16,332	65				
66	Fire/EMT service							0		D89	0	66				
67	Alton Police Protection Contract	93,002						93,002		D89	93,002	67				
68	Alton Puddlejumper Trail Maintenance	750						750			750	68				
69								0			0	69				
70	Total local grants and reimbursements	152,980	0	0	0	0	0	152,980	0		152,980	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	283,389	639,458	346,304	5,134	213,162	0	1,487,447	0		1,487,447	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	1,928,269	A91	1,928,269	73				
74	Sewer							0	911,593	A8Ø	911,593	74				
75	Electric							0	7,867,796	A92	7,867,796	75				
76	Gas							0	2,118,894	A93	2,118,894	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage	307,216						307,216		A81	307,216	79				
80	Hospital							0	45,108,761	A36	45,108,761	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF ORANGE CITY						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	266,301						266,301		A61	266,301	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify	59,538						59,538	608,158		667,696	102				
103	Zoning Permits	46,335						46,335			46,335	103				
104	TOTAL CHARGES FOR SERVICE	679,390	0	0	0	0	0	679,390	58,543,471		59,222,861	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	84				2,905		2,989		U01	2,989	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions					4,600		4,600		U99	4,600	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise			55,600				55,600		U11	55,600	110				
111	Fines	25,142						25,142		U30	25,142	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify	120,899			23,918		3,713	148,530			148,530	113				
114	OCDC Contribution	20,000						20,000			20,000	114				
115	Cable TV Franchise	19,334						19,334			19,334	115				
116	Dial A Ride	7,800						7,800			7,800	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	193,175	0	55,600	23,918	4,600	3,713	281,006	0		281,006	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continu						CITY OF ORANGE CITY						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	3,322,638	639,458	1,130,115	1,328,724	220,667	3,713	6,645,315	58,736,191		65,381,506	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)					835,000		835,000		NR	835,000	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	951,895				200,000		1,151,895			1,151,895	127				
128	Internal TIF loans and transfers in			60,000				60,000			60,000	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	951,895	0	60,000	0	1,035,000	0	2,046,895	0		2,046,895	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	4,274,533	639,458	1,190,115	1,328,724	1,255,667	3,713	8,692,210	58,736,191		67,428,401	132				
133												133				
134	Beginning fund balance July 1, 2014	1,485,642	450,636	610,785	66,652	-193,747	93,075	2,513,043	45,247,436		47,760,479	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	5,760,175	1,090,094	1,800,900	1,395,376	1,061,920	96,788	11,205,253	103,983,627		115,188,880	136				
137												137				
138												138				
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158												158				
159												159				

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015CITY OF ORANGE CITY							<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	679,625						679,625		E62	679,625	2
3	Purchase of land and equipment	35,958						35,958		G62	35,958	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	85,668						85,668		E24	85,668	13
14	Purchase of land and equipment	62,937						62,937		G24	62,937	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	864,188	0	0	0	0	0	864,188			864,188	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF ORANGE CITY						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	361,301						361,301		E44	361,301	42
43	Purchase of land and equipment	111,118						111,118		G44	111,118	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	94,316						94,316		E44	94,316	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	116,615						116,615		E44	116,615	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	38,274						38,274		E01	38,274	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	268,934						268,934		E81	268,934	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	990,558	0	0	0	0	0	990,558			990,558	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF ORANGE CITY							<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF ORANGE CITY						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	428,805						428,805		E52	428,805	122
123	Purchase of land and equipment	26,801						26,801		G52	26,801	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	320,903						320,903		E61	320,903	127
128	Purchase of land and equipment	143,296						143,296		G61	143,296	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	126,852						126,852		E61	126,852	130
131	Purchase of land and equipment	1,524						1,524		G61	1,524	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	36,103						36,103		E03	36,103	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	255,730						255,730		E61	255,730	135
136	Other culture and recreation	238,358						238,358		E61	238,358	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	1,578,372	0	0	0	0	0	1,578,372			1,578,372	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	174,932		10				174,942		E50	174,942	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	82,626						82,626		E29	82,626	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	257,558	0	10	0	0	0	257,568			257,568	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF ORANGE CITY						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
159	Section F — GENERAL GOVERNMENT											159				
160	Mayor, council and city manager — Current operation	326,006						326,006		E29	326,006	160				
161	Purchase of land and equipment							0		G29	0	161				
162	Clerk, Treasurer, financial administration — Current operation	145,880						145,880		E23	145,880	162				
163	Purchase of land and equipment							0		G23	0	163				
164	Elections — Current operation	3,789						3,789		E89	3,789	164				
165	Purchase of land and equipment							0		G89	0	165				
166	Legal services and city attorney — Current operation	32,707						32,707		E25	32,707	166				
167	Purchase of land and equipment							0		G25	0	167				
168	City hall and general buildings — Current operation	91,689						91,689		E31	91,689	168				
169	Purchase of land and equipment							0		G31	0	169				
170	Construction							0		F31	0	170				
171	Tort liability — Current operation							0		E89	0	171				
172	Other general government — Current operation	13,662						13,662		E89	13,662	172				
173	Purchase of land and equipment							0		G89	0	173				
174								0			0	174				
175								0			0	175				
176	TOTAL GENERAL GOVERNMENT	613,733	0	0	0	0	0	613,733			613,733	176				
177	Section G — DEBT SERVICE			508,477	1,300,495	17,329		1,826,301			1,826,301	177				
178								0			0	178				
179								0			0	179				
180								0			0	180				
181								0			0	181				
182	TOTAL DEBT SERVICE	0	0	508,477	1,300,495	17,329	0	1,826,301			1,826,301	182				
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183				
184				4,901		2,297,287		2,302,188			2,302,188	184				
185								0			0	185				
186								0			0	186				
187	Subtotal Regular Capital Projects	0	0	4,901	0	2,297,287	0	2,302,188			2,302,188	187				
188	— TIF CAPITAL PROJECTS — Specify										0	188				
189								0			0	189				
190								0			0	190				
191								0			0	191				
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192				
193	TOTAL CAPITAL PROJECTS	0	0	4,901	0	2,297,287	0	2,302,188			2,302,188	193				
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	4,304,409	0	513,388	1,300,495	2,314,616	0	8,432,908			8,432,908	194				
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195				
196												196				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF ORANGE CITY						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.				
197	Section I — BUSINESS TYPE ACTIVITIES											197				
198	Water — Current operation										899,459	E91	899,459	198		
199	Purchase of land and equipment											G91	0	199		
200	Construction											F91	0	200		
201	Sewer and sewage disposal — Current operation										571,113	E80	571,113	201		
202	Purchase of land and equipment											G80	0	202		
203	Construction											F80	0	203		
204	Electric — Current operation										7,074,776	E92	7,074,776	204		
205	Purchase of land and equipment											G92	0	205		
206	Construction											F92	0	206		
207	Gas Utility — Current operation										2,134,813	E93	2,134,813	207		
208	Purchase of land and equipment											G93	0	208		
209	Construction											F93	0	209		
210	Parking — Current operation											E60	0	210		
211	Purchase of land and equipment											G60	0	211		
212	Construction											F60	0	212		
213	Airport — Current operation											E01	0	213		
214	Purchase of land and equipment											G01	0	214		
215	Construction											F01	0	215		
216	Landfill/Garbage — Current operation											E81	0	216		
217	Purchase of land and equipment											G81	0	217		
218	Construction											F81	0	218		
219	Hospital — Current operation										42,985,808	E36	42,985,808	219		
220	Purchase of land and equipment											G36	0	220		
221	Construction											F36	0	221		
222	Transit — Current operation											E94	0	222		
223	Purchase of land and equipment											G94	0	223		
224	Construction											F94	0	224		
225	Cable TV, telephone, Internet — Current operation											E03	0	225		
226	Purchase of land and equipment											G03	0	226		
227	Housing authority — Current operation											E50	0	227		
228	Purchase of land and equipment											G50	0	228		
229	Construction											F50	0	229		
230	Storm water — Current operation											E80	0	230		
231	Purchase of land and equipment											G80	0	231		
232	Construction											F80	0	232		
233														233		
234														234		
235														235		
236														236		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF ORANGE CITY		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
237	Section I — BUSINESS TYPE ACTIVITIES — <i>Cont.</i>											237
238	Other business type — Current operation											238
239	Purchase of land and equipment											239
240	Construction											240
241												241
242	Enterprise Debt Service											242
243	Enterprise Capital Projects											243
244	Enterprise TIF Capital Projects											244
245	Internal service funds — <i>Specify</i>											245
246												246
247												247
248												248
249												249
250												250
251	TOTAL BUSINESS TYPE ACTIVITIES											251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	4,304,409	0	513,388	1,300,495	2,314,616	0	8,432,908	54,241,547		62,674,455	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT											254
255	Regular transfers out		760,000					760,000	391,895	NE	1,151,895	255
256	Internal TIF loans/repayments and transfers out							0	60,000		60,000	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	760,000	0	0	0	0	760,000	451,895		1,211,895	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	4,304,409	760,000	513,388	1,300,495	2,314,616	0	9,192,908	54,693,442		63,886,350	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable		9,135				96,788	105,923			105,923	263
264	Restricted		320,959	1,287,512				1,608,471			1,608,471	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	1,455,766		0	94,881	-1,252,696		297,951			297,951	267
268	Total Governmental	1,455,766	330,094	1,287,512	94,881	-1,252,696	96,788	2,012,345			2,012,345	268
269	Proprietary								49,290,185		49,290,185	269
270	Total ending fund balance June 30, 2015	1,455,766	330,094	1,287,512	94,881	-1,252,696	96,788	2,012,345	49,290,185		51,302,530	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	5,760,175	1,090,094	1,800,900	1,395,376	1,061,920	96,788	11,205,253	103,983,627		115,188,880	271
272												272

Part III	INTERGOVERNMENTAL EXPENDITURES		CITY OF ORANGE CITY	
	Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>			
	Purpose	Amount paid to other local governments	Purpose	Amount paid to State
	Correction.....	M05 \$	Highways.....	L44 \$
	Health.....	M32	All other.....	L89 \$
	Highways.....	M44		
	Transit subsidies.....	M94		
	Libraries.....	M52		
	Police protection.....	M62		
	Sewerage.....	M80		
Sanitation.....	M81			
All other.....	M89 \$			

Part IV	SALARIES AND WAGES		
	Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.		
	Amount - Omit cents		
Total salaries and wages paid.....		Z00 \$	2,333,009

Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED							

A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year
Purpose	Debt outstanding JULY 1, 2014 (a)	Issued	Retired	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
		(b)	(c)					
1. Water utility	19U \$ 2,745,000	29U \$	39U \$ 205,000	49U \$	49U \$	49U \$ 2,540,000	49U \$	I91 \$
2. Sewer utility	19U 130,000	29U	39U 130,000	49U	49U	49U 0	49U	I89
3. Electric utility	19U 4,180,000	29U	39U 350,000	49U	49U	49U 3,830,000		I92
4. Gas utility	19U 660,000	29U	39U 105,000	49U	49U	49U 555,000		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
10. General Obligation	19U 12,875,000	29U 835,000	39U 1,490,000	49U 12,220,000	49U	49U	49U	I89
11.	19U	29U	39U	49U	49U	49U	49U	I89
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	20,590,000	835,000	2,280,000	12,220,000	0	6,925,000	0	0

B. Short-term debt		Amount - Omit cents	
Outstanding as of JULY 1, 2014	61V \$	0	
Outstanding as of JUNE 30, 2015	64V \$	0	

Part VI	DEBT LIMITATION FOR GENERAL OBLIGATION BONDS		Amount - Omit cents		
	Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013		\$	332,708,566	x .05 = \$

Part VII	CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015					
	Type of asset	Amount - Omit cents				
		Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.						
	W01 \$		W31 \$		W61 26,124,097	26,124,097
REMARKS						V98